

In the Drawings:

Please revise the drawings in accordance with Request for Approval of Drawing Corrections attached hereto. The attached replacement sheets of drawings include changes to FIGS. 1 and 3.

Replacement sheet 1, which includes FIG. 1, replaces the original sheet 1 including FIG 1. In FIG. 1, reference number 99 has been added to illustrate a gas occupying an existing space between layer 21 (i.e., a material) and the topside 12 of semiconductor wafer 99. Additionally, reference number 98 has been added to illustrate the existing space. No new matter has been added.

Replacement sheet 3, which includes FIG. 3, replaces the original sheet 3 including FIG 3. In FIG. 3 reference number 77 has been added to illustrate a first surface of filler wafer 28 and reference number 78 has been added to illustrate a second surface of filler wafer 28. Additionally, reference number 99 has been added to illustrate a gas occupying existing spaces between the first surface 77 of filler wafer 28 and the back side 10 of semiconductor wafer 7 and the second surface 78 of filler wafer 28 and the topside 12 of semiconductor wafer 7. Reference numbers 98a and 98b have been added to illustrate the existing spaces. No new matter has been added.

REMARKS

Please note that Applicant's representative and the Examiner conducted an Examiner's interview by telephone on May 16, 2006 concerning the new matter issue presented in the Advisory action mailed on May 5, 2006 and Applicant's proposed amendments with regards to claims 1 and 12. In response to the Examiner interview, Applicants have amended the specification and claims 1 and 12 as discussed with and suggested by the Examiner.

The drawings have been amended to include reference numbers for existing gasses, spaces, and surfaces in FIGS. 1 and 3. No new matter has been added.

The specification has been amended to include descriptions of existing gasses, spaces, and surfaces in FIGS. 1 and 3. Additionally, the specification has been amended to remove the term "sandwiched from paragraph 23". No new matter has been added.

CONCLUSION

Based on the preceding arguments, Applicants respectfully believe that all pending claims and the entire application meet the acceptance criteria for allowance and therefore request favorable action. If the Examiner believes that anything further would be helpful to place the application in better condition for allowance, Applicants invites the Examiner to contact Applicants' representative at the telephone number listed below. The Director is hereby authorized to charge and/or credit Deposit Account No. 09-0456.

Date: 5/19/06



Mark J. Friedman
Registration No. 57,918

Schmeiser, Olsen & Watts
22 Century Hill Drive - Suite 302
Latham, New York 12110
(518) 220-1850